

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 999 - HB 1170

February 28, 2017

SUMMARY OF BILL: Requires designated independent certified public accountant firms performing post audits of books, accounts, and records for water and wastewater treatment authorities to issue public reports within five business days of completion of such reports.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Water and wastewater treatment authorities are currently authorized to require public accountant firms that are requested to perform post audits of books, accounts, and records to issue their reports upon completion of the audit. Requiring such reports to be issued within five business days will not result in a significant fiscal impact to the state or local government.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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